
By: **Delegate Marriott**

Introduced and read first time: February 11, 2000

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Baltimore City - Property Tax Credit - Community Associations**

3 FOR the purpose of authorizing the Mayor and City Council of Baltimore City to
4 grant, by law, a property tax credit against the city property tax imposed on
5 certain personal property owned by certain community associations; defining
6 certain terms; and generally relating to authorizing a tax credit against the city
7 property tax imposed on certain personal property.

8 BY adding to
9 Article - Tax - Property
10 Section 9-304(g)
11 Annotated Code of Maryland
12 (1994 Replacement Volume and 1999 Supplement)

13 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
14 MARYLAND, That the Laws of Maryland read as follows:

15 **Article - Tax - Property**

16 9-304.

17 (G) (1) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE THE MEANINGS
18 INDICATED.

19 (2) "COMMUNITY ASSOCIATION" MEANS:

20 (I) A NEIGHBORHOOD ORGANIZATION THAT:

21 1. IS COMPRISED OF CITY BLOCKS OF AT LEAST 25
22 HOUSEHOLDS OR 25% OF THE HOUSEHOLDS OF A LOCAL NEIGHBORHOOD
23 CONSISTING OF 40 OR MORE INDIVIDUAL HOUSEHOLDS, WHICHEVER IS LESS, AS
24 DEFINED BY SPECIFIC GEOGRAPHIC BOUNDARIES IN THE BYLAWS OR CHARTER OF
25 THE ASSOCIATION;

26 2. IS EXEMPT FROM TAXATION UNDER § 501(C)(3) OR (4) OF
27 THE INTERNAL REVENUE CODE;

